

Accountancy Board of Ohio
State of Ohio
Public Meeting Minutes of April 22, 2022
Conference Room 1948, 19th Floor Vern Riffe Center
77 S. High St, Ohio 43215

The Accountancy Board of Ohio (Board) held a meeting on April 22, 2022, in Conference Room 1948, on the 19th floor of the Vern Riffe Center for Government and the Arts, 77 South High Street, Columbus.

ATTENDANCE

The Accountancy Board of Ohio (Board) met in person and via a Microsoft Teams live stream. The following were present in person and virtually:

Board Members:

Gerald P. Weinstein, CPA, Chair
Brendan P. Fitzgerald, CPA, Vice-Chair
Richard (Scott) Blake, Public Member, Secretary
Kenya Y. Watts, CPA, Immediate Past-Chair (in attendance virtually)
John E. Soucie, CPA, Member
Louise A. Jackson, CPA, Member
Megan E. Durst, CPA, Member

Board Staff:

John E. Patterson, Executive Director
Tracey F. Fithen, Assistant Executive Director
Donna M. Oklok, Investigations Supervisor
Charlene Nortey, Investigator
Sarah J. Sarnowski, Investigator
Richelle Johnson, Information Administrator
Eythan J. Gregory, Esq, Ohio Assistant Attorney General

Guests:

Laura Hay, Executive Vice President, Ohio Society of CPAs (OSCPA)
Lisa Brown, Director of Technical Services, OSCP
Barbara Benton, Vice President- Government Affairs, OSCP

CALL TO ORDER

Mr. Weinstein called the meeting to order at 10:00 a.m. and welcomed the guests in the audience. The Pledge of Allegiance was recited.

PEER REVIEW PRESENTATION

Ms. Hay, representing the technical services team at OSCP, discussed the functions of the American Institute of Certified Public Accountants (AICPA) peer review program, as well as the budget for the 2023 fiscal year.

Ms. Hay discussed the peer review trends. Overall, there are fewer peer reviews being performed, as there has been a decrease in the number of entities performing attest work. Other factors include the retirement of CPAs, smaller firms leaving the program and fewer firms performing one-off attest engagement.

Ms. Brown discussed the February 2, 2022 AICPA Peer Review Program Update.

For system engagements and high-risk engagements, there will no longer surprise audit selections. Reports which receive a “fail” review will only list the deficiencies, rather than using “substantial deficiencies”, as the term “substantial” referred to the number of deficiencies and not the severity of the deficiencies.

Guidance for performing and reporting on quality control materials (QCM) guidance will no longer be included. QCM providers may opt to have an examination of their materials.

AICPA’s Peer Review Integrated Management Application (PRIMA) has been working well, with fewer issues and less down time.

OSCPA has met all administering entity benchmarks for 2021.

There are four remaining peer reviews which will be presented to the committee for acceptance, three of which are on the agenda for the week of April 25, 2022.

Review Approval Board (RAB) observations were performed by the AICPA with no issues.

The AICPA biennial oversight of OSCP will be performed this year.

Currently, the RAB has 254 pending reviews.

The Board members asked questions pertaining to peer review issues.

Ms. Brown answered the Board’s questions, and both she and Ms. Hay thanked the Board for their time.

FORMAL HEARINGS

FORMAL HEARING: Douglas B. Kahl/Kahl & Company PC (CASE NO: CO2021-12426)

Mr. Weinstein opened a formal disciplinary hearing at 10:14 am pursuant to Chapter 119 of the Revised Code. This hearing was requested by Mr. Kahl, who was not in attendance. The Board charged Mr. Kahl with a violation of 4701.16(A)(9) and (A)(11) of the Ohio Revised Code for failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration; and failure of a public accounting firm to comply with section 4701.04 of the Revised Code.

Mr. Gregory provided an opening statement.

Mr. Gregory presented the Board’s evidence and then called Board Investigator, Sarah Sarnowski, to testify to the accuracy of the records of the Board.

Mr. Gregory then introduced State's Exhibits; Exhibit A, pages 1-36, and Exhibit B, page 1, into the record.

Ms. Sarnowski was questioned by Mr. Gregory.

The Board asked questions of Ms. Sarnowski.

Mr. Gregory provided a closing argument.

The Board admitted all exhibits into evidence.

Mr. Weinstein concluded the hearing.

FORMAL HEARING: Eileen A. Andersh (CASE NO: CO2021-18973)

Mr. Weinstein opened a formal disciplinary hearing at 10:33 am pursuant to Chapter 119 of the Revised Code. This hearing was requested by Ms. Andersh, who was in attendance, virtually. The Board charged Ms. Andersh with a violation of 4701.16 (A)(3), (4), (9) and (11) of the Ohio Revised Code for violation of section 4701.14 of the Revised Code (unlawful practice), violation of the rules of professional conduct, specifically Board rules 4701-7-04, Practice of Public Accounting and Regulated Services and 4701-13-02, Firm Registration Requirements; and failure of a public accounting firm to obtain a firm registration.

Mr. Gregory questioned Ms. Andersh pertaining to her lack of legal representation and her right to request a continuance to obtain counsel. Ms. Andersh agreed to continue the hearing without counsel.

Mr. Gregory made an opening statement.

Ms. Andersh provided an opening statement.

Mr. Gregory called Board Investigator, Charlene Nortey, to testify to the accuracy of the records of the Board. Mr. Gregory then introduced State's Exhibits: A, pages 1-41, B, pages 1-8, C, pages 1-5, D, pages 1-9, and E, pages 1-23, into the record.

Ms. Andersh declined to question Ms. Nortey.

Ms. Andersh was sworn in and then testified.

Ms. Andersh was questioned by the Board.

Mr. Patterson questioned Ms. Andersh.

The Board admitted all exhibits into evidence.

Mr. Gregory provided a closing argument.

Ms. Andersh declined to provide a closing argument.

Mr. Weinstein concluded the hearing.

FORMAL HEARING: William Stiehl (CASE NO: CO2021-16736)

Mr. Weinstein opened a formal disciplinary hearing at 11:11 am pursuant to Chapter 119 of the Revised Code. This hearing was requested by Mr. Stiehl, who was not in attendance. The Board charged Mr. Stiehl with a violation of 4701.16(A)(8) of the Revised Code, concerning suspension or revocation of the right to practice before any state or federal agency.

Mr. Gregory provided an opening statement before the Board and introduced State's Exhibits: A, pages 1-4, B, pages 1-16, C, pages 1-10, and D, pages 1-3, into the record.

Mr. Gregory called Board Investigator, Charlene Nortey, to testify to accuracy of the records.

Ms. Nortey answered questions from the Board and from Mr. Patterson.

Mr. Gregory made a closing statement.

The Board admitted into evidence all exhibits.

Mr. Weinstein concluded the hearing.

REQUESTS FOR WAIVER

JEHANNA FRANCIS-SABLE, CPA

Ms. Francis-Sable requested a waiver of the \$105 CPE deficiency fine, due to not completing the annual CPE requirement.

SARAH E. HOPKINS, CPA

Ms. Hopkins requested a waiver of the \$150 CPE deficiency fine, due to not completing the annual CPE requirement.

VINCENT N. SACCARDI, CPA

Mr. Saccardi requested a waiver of the \$117 CPE fine, due to not completing the annual CPE requirement.

MIGUEL D. DOUGHLIN, CPA

Mr. Doughlin requested a waiver of the \$65 CPE deficiency fine, due to not completing the annual CPE requirement.

ANDREW T. RUCK, CPA

Mr. Ruck requested a waiver of the \$200 CPE deficiency fine, due to not completing the annual CPE requirement.

EDWARD B. KEAVENY, CPA

Mr. Keaveny requested a waiver of the \$66 CPE deficiency fine, due to not completing the annual CPE requirement.

KATY E. ALLEN, CPA

Ms. Allen requested a waiver of the \$130 CPE deficiency fine, due to not completing the annual CPE requirement.

GEOFFREY L. KROEGER, CPA

Mr. Kroeger requested a waiver the \$150 CPE fine, due to not completing the annual CPE requirement.

ELIZABETH C. KJOS, CPA

Ms. Kjos requested a waiver of the \$200 CPE fine, due to not completing the annual CPE requirement.

CHRISTINA L. MORALES, CPA

Ms. Morales requested a waiver of the \$105 CPE deficiency fine, due to not completing the annual CPE requirement.

WILLIAM L. BEACHLER, CPA

Mr. Beachler requested a waiver of the \$200 CPE deficiency fine, due to not completing the annual CPE requirement.

SARITHA R. VENUBAKA, CPA

Ms. Venubaka requested a waiver of the \$50 late filing fee, due to not renewing her registration before the renewal deadline.

LINDA K. MATHEY, CPA

Ms. Mathey requested a waiver of the \$200 CPE fine due to not completing the annual CPE requirement.

STEVEN T. LING, CPA

Mr. Ling requested a waiver of the \$340 CPE fine due to not completing the annual CPE requirement.

BRUCE M. JOSEPH, CPA

Mr. Joseph requested a waiver of the \$100 CPE fine, due to not completing the annual CPE requirement.

KEVIN G. FELTRUP, CPA

Mr. Feltrup requested a waiver of the \$800 CPE fine, due to not completing the annual CPE requirement.

JOSEPH C. GERBER, CPA

Mr. Gerber requested a waiver of the \$400 CPE fine, due to not completing the annual CPE requirement.

EUN (GENNY) MOSS, CPA

Ms. Moss requested a waiver of the \$400 CPE fine, due to not completing the annual CPE requirement.

DONALD J. SPEED, CPA

Mr. Speed requested a waiver of the \$390 CPE fine, due to not completing the annual CPE requirement.

QUASI-JUDICIAL DELIBERATIONS

Mr. Weinstein introduced a motion to enter quasi-judicial deliberations to discuss formal hearings, request for waivers of late fees and CPE deficiency fees, and board requests. This motion was seconded by Ms. Durst. A roll call vote was held, and the motion passed 7-0. After discussion, the Board returned to general session.

HEARING DECISIONS

Douglas B. Kahl/Kahl & Company PC (CASE NO: CO2021-12426)

Upon the motion by Mr. Blake and seconded by Mr. Fitzgerald, the Board voted to revoke the CPA permit of Mr. Kahl and the firm registration of Kahl & Company, PC.

Motion carried 7-0 on a roll call vote.

Eileen A. Andersh (CASE NO: CO2021-18973)

Upon the motion by Mr. Blake and seconded by Mr. Soucie, the Board voted to revoke the CPA permit of Ms. Andersh, but to stay the revocation pending the completion of the following conditions by June 30, 2022: Payment of the \$1,000 fine; completion of three credits of a Board-approved, Ohio-specific professional standards and responsibilities course; payment of all licensing fees; and a letter to Antioch Shrine of Dayton, informing the Shrine that the review she performed was unreliable.

Motion carried 7-0 on a roll call vote.

William Stiehl (CASE NO: CO2021-16736)

Upon the motion by Mr. Blake and seconded by Ms. Durst, the Board voted to revoke the CPA permit of Mr. Stiehl. Mr. Stiehl cannot apply for the reinstatement of his Ohio CPA permit until the end of the SEC revocation.

Motion carried 7-0 on a roll call vote.

SUMMARY OF WAIVER REQUESTS

Upon the motion by Mr. Blake and seconded by Mr. Soucie, the Board voted to deny the requests for waiver for J. Francis-Sable, V. Saccardi, M. Doughlin, A. Ruck, E. Keaveny, G. Kroeger, E. Kjos, C. Morales, W. Beachler, S. Venubaka, S. Ling, J. Gerber, E. Moss and D. Speed.

Motion carried 7-0 on a roll call vote.

Upon the motion by Mr. Blake and seconded by Ms. Durst, the Board voted to deny the request for S. Hopkins.

Motion carried 6-0, with one abstention, on a roll call vote.

Upon the motion by Mr. Blake and seconded by Mr. Fitzgerald, the Board voted to approve the requests for waiver for K. Allen, L. Mathey, B. Joseph and K. Feltrup.

Motion carried 7-0 on a roll call vote.

REQUEST FOR CONSIDERATION

None.

EXECUTIVE DIRECTOR'S REPORT

Mr. Patterson stated he spoke with Dr. Jeremy Schwartz pertaining to a college visit, which will take place at Youngstown State University in September of 2022. Hotel rooms and food will be discussed with the University in May, he said Regional College Day will take place in October of 2022.

June 30, 2022 will be the final day for virtual meetings. It is possible that respondents can participate virtually; however, Mr. Gregory will confirm at a later date.

During the week of April 25, 2022, Mr. Patterson, Ms. Fithen and Mr. Gregory will attend the Executive Director Legal Counsel Conference in Clearwater, Florida.

The Board's Executive Committee will meet today because travel to the Eastern Region must be approved by the Board. June 10th is the final opportunity to announce participation. If a member has not attended in the past, a scholarship can be obtained, or the Board can pay.

Board members asked questions pertaining to the conference, which were answered by Mr. Patterson, Ms. Fithen, and other members.

INFORMATION REPORTS AND UPDATES

BUDGET/FINANCIAL

Ms. Fithen stated the fiscal year will be ending and the budget was greatly impacted by eLicense costs.

Ms. Fithen is working on budget allotments for fiscal years 2023 and the biennial 2024-2025 budget.

EDUCATION ASSISTANCE REPORT

Ms. Fithen informed the Board that there are no changes pertaining to education assistance. Approximately half of the allocation has been used for the fiscal year.

RULES UPDATES

Ms. Oklok reported that the JCARR public hearing was held April 18, 2022, pertaining to Ohio Administrative Code sections 4701-11-07, Board Communications and 4701-7-01, Certificate of Certified Public Accountant, which will be amended to require 30 accounting credits for CPA licensure.

INVESTIGATIONS REPORT

Ms. Oklok stated the CPE verification process is almost complete.

The Board has started receiving phone calls pertaining to the IRS denying PTIN listings in Ohio, due to license statuses not being in good standing. A phone call was received from a licensee stating her PTIN listing was denied in Ohio, although she now works and resides in Oklahoma as a CPA and holds a valid and current Out of State Ohio credential. Ms. Oklok plans to send a letter to the IRS pertaining to the matter.

APPROVAL OF FEBRUARY 25, 2022 BOARD MEETING MINUTES

Mr. Blake moved to approve the February 25, 2022 Board meeting minutes, which was seconded by Mr. Fitzgerald. Motion carried 7-0 on a roll call vote.

OLD BUSINESS

STATUS OF PAST HEARINGS

Mr. Gregory reported that there are no active appeals.

NEW BUSINESS

CHAIR'S REPORT

PEER REVIEW OVERSIGHT COMMITTEE

Mr. Patterson recommended the Board accepts the OSCP and AICPA as peer review agents. The chair of the committee, Mr. Fritz, agreed with the recommendation. The motion was moved by Ms. Jackson, which was seconded by Ms. Watts. Motion carried 7-0 on a roll call vote.

EXECUTIVE COMMITTEE

A meeting of the Board's Executive Committee convened at 1:22 pm. Mr. Weinstein reported the committee must approve attendance to the regional meeting prior to June 10, 2022 and those attending need to inform Ms. Fithen or Mr. Patterson.

Ms. Watts, Mr. Weinstein, and Ms. Jackson plan to attend the regional meeting. Mr. Blake, Ms. Durst and Mr. Fitzgerald are tentative, and will inform Ms. Fithen and/or Mr. Patterson of their plans prior to June 10, 2022.

The meeting concluded at 1:23 p.m.

SUMMARY OF THE BOARD

None.

ADJOURNMENT

Mr. Weinstein requested a motion to adjourn. Motion to adjourn was moved by Ms. Durst and seconded by Mr. Soucie, the Board voted to adjourn at 1:24 pm.

Motion carried 7-0.

Gerald P. Weinstein, Chair

Richard (Scott) Blake, Secretary